

REMARKS

In this supplemental response, Applicant respectfully amends certain remarks in the previous filed amendment on February 21, 2007 to more accurately describe certain embodiments of the present invention.

More specifically, please amend the first sentence of the third paragraph on page 6 of "Remark" section of the previous response, which states "The muffler of the present invention achieves the effect of reducing gas flow by changing the gas flow characteristics through changing the gas flow instantaneously, without change to the average gas flow", to the following sentence:

- The muffler of the present invention achieves the effect of reducing gas flow noise by changing the gas flow characteristics through changing the gas flow instantaneously, without change to the average gas flow –

Please disregard the previous sentence and consider the amended sentence during the examination of the present application.

Respectfully submitted,

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